

**Draft Prioritized Issues List dated September 11, 2018**  
**MTC Uniformity Committee Marketplace Facilitator Work Group**

**Issues**

1. Should there be common definitions for the terms such as “marketplace,” “marketplace seller,” “marketplace facilitator,” “referral,” and “referrer,” or equivalent terms?
2. Are registration and return filing requirements in conflict or duplicative? If the marketplace facilitator is required to register, collect and remit the sales/use tax on facilitated sales, then is there a need for the marketplace seller to register or report those same sales?
3. Should the person registering, collecting, remitting tax and filing returns be the person that the state should audit and require compliance with the state’s record keeping requirements?
4. If a state establishes an economic nexus threshold for requiring collection of sales/use tax, does it clearly indicate when that threshold is met, triggering a registration obligation, with respect to a marketplace seller, marketplace facilitator, or referrer? Should states consider a sales volume economic nexus threshold, without an alternative separate number of transactions threshold, or include both sales volume and separate number of transactions in the threshold?
5. How should remote sellers/facilitators handle sales to exempt persons/entities? For instance, for tribal members purchasing products in their Indian country, those sales are exempt in WA, but how should sellers/facilitators handle those transactions? (Washington)
6. Should states provide liability protection to marketplace facilitators when errors in collection and remittance are due to marketplace seller providing erroneous information to the marketplace facilitator?
7. Should states include statutory provisions concerning protection of collecting marketplace facilitators against the risk of class action lawsuits?